

**TAX TIPS FOR  
OUTDOOR MUSIC FESTIVAL PROMOTER  
CONDUCTING BUSINESS IN DELAWARE**

**Things You Should Know**

**Definitions** 30 Del.C., Ch. 23

An outdoor music festival promoter includes every person engaged in the business of organizing, operating, producing or staging musical entertainment in open spaces and not in a permanent structure for a gathering of 1,000 or more persons who pay a consideration or admission charge to view or hear such musical entertainment.

**Gross Receipts**

An outdoor music festival promoter is exempt from the gross receipts tax on the receipts received on the sale of tickets to such events. If food and beverages are sold for which a separate charge is made, such sales are subject to licensing as a restaurant retailer.

**License and Gross Receipts Requirements**

An outdoor music festival promoter is required to obtain a business license for a fee of \$750 which must be renewed annually on or before December 31st of each year. To register with the Division of Revenue and obtain a business license, complete a Combined Registration Application, available on the Internet and mail to the Division of Revenue with the appropriate fee.

**Regulatory and Local Requirements**

The Business License Issued by the Division of Revenue is not a regulatory license and the issuance of such license does not attest to the qualifications of the applicant to perform the activity described on such license. Many local jurisdictions have requirements for a business license and may have restrictions concerning the locations of conducting the referenced business activity. Please check with the local government office in the town, city or county in which you will conduct your business.

The State of Delaware also has a Division of Professional Regulations. Many occupations and some types of equipment have regulatory requirements. Please contact the Division of Professional Regulation for more information.

**General**

If you have any questions, please contact one of the following offices

<i>Wilmington</i>	<i>Dover</i>	<i>Georgetown</i>
Division of Revenue Carvel State Office Building 820 North French Street Wilmington DE 19801  (302) 577-8205	Division of Revenue Thomas Collins Building 540 South DuPont Highway Suite 2 Dover DE 19901  (302) 744-1085	Division of Revenue Suite 2 422 North DuPont Highway Georgetown DE 19947  (302) 856-5358

or by e-mail at: [elliott.johns@state.de.us](mailto:elliott.johns@state.de.us) (302) 577-8262